



कार्यालय नगर परिषद सरवानिया महाराज, जिला-नीमच (म.प्र.)



फोन 07420-299481, Email - cmosarwaniya@mpurban.gov.in

क्रमांक 118/2024

सरवानिया महाराज दिनांक 30/01/2024

प्रति,

आयुक्त महोदय,
नगरीय प्रशासन एवं विकास विभाग
भोपाल

विषय :- वित्तीय वर्ष 2022-23 के नगरीय निकायों के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट के द्वारा कराये जाने के सम्बन्ध में।

सन्दर्भ :- संचानालाय नगरीय प्रशासन एवं विकास विभाग भोपाल का पत्र क्रमांक आडिट / लेखा- शा- 4 (क) 265 / 2023 / 7984 भोपाल दिनांक 30.05.2023 एवं पत्र क्रमांक / लेखा- शा- 4 (क) 20349 / 2023 / 7984 भोपाल 07.12.2023

महोदय,

उपरोक्त विषय एवं सन्दर्भ में निवेदन है कि नगरीय निकाय सरवानिया महाराज के वित्तीय वर्ष 2022-23 के लेखाओं की संपरीक्षा चार्टर्ड अकाउंटेंट से करवाया जाकर रिपोर्ट प्रेषित है।

संलग्न :- रिपोर्ट

क्रमांक/2024

प्रतिलिपी :-

सरवानिया महाराज दिनांक / 01/2024

1. संयुक्त संचालक महोदय नगरीय प्रशासन एवं विकास विभाग उज्जैन की ओर प्रेषित।

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मुख्य नगरपालिका अधिकारी
नगर परिषद, सरवानिया महाराज

५-

मुख्य नगरपालिका अधिकारी
नगर परिषद, सरवानिया महाराज

AUDIT REPORT

F.Y. 2022-23

NAGAR PARISHAD

SARWANLA MAHARAJ

DISTRICT: NEEMUCH (M.P.)

Prepaid by:

Maheshwari Kaushik And Associates.

(Formally Known As-Anil Kumar Maheshwari And Associates)

Chartered Accountants

M. No. 8989411150

Email: canayanjain@rediffmail.com



अंकेक्षण प्रमाण पत्र

हमारे द्वारा नगर परिषद – सरवानिया महाराज जिला नीमच (मध्य प्रदेश) का वित्तीय वर्ष 2022-23 का वित्तीय अंकेक्षण कार्य पूर्ण किया गया है। अंकेक्षण के दौरान हमारे द्वारा संचनालाय, नगरीय प्रशासन एवं विकास भोपाल (मध्य प्रदेश) द्वारा प्रतिपादन निर्देशों/परिपत्रों एवं अधिनियम का पालन किया गया है।

हमारे द्वारा नगर परिषद के 1 अप्रैल 2022 से 31 मार्च 2023 तक के समस्त अभिलेखों/प्रपत्रों आदि का निरीक्षण किया गया है। परिषद द्वारा उपलब्ध कराए गए अभिलेखों के आधार पर हमारे द्वारा प्राप्ति एवं भुगतान खाता तैयार कर इस प्रतिवेदन के साथ के सलग्न किया जा रहा है।

हमारे द्वारा अंकेक्षण के दौरान उन मानकों का प्रतिपालन किया गया है जिन्हें सामान्यता भारत में मान्य किया जाता है और जो संस्था के वित्तीय स्थिति का आकलन करते हेतु अनिवार्य है।

अंकेक्षण के दौरान हमारे द्वारा जो आपत्तियों एवं अनियमितताएं पाई गई है हमने उन पर परिषद एवं अधिकारियों के विचार विमर्श किया है जो अनियमितताएं के संचालन के समक्ष प्रस्तुत करने योग्य है हम उन्हें इस प्रतिवेदन के साथ अंकेक्षण आक्षेप के रूप में सलग्न कर रहे हैं।

वास्ते: वास्ते: अनिल कुमार माहेश्वरी एंड असोसिएट्स

दिनांक: 20/01/2024

चार्टर्ड अकाउंटेंट

स्थान: सरवानिया महाराज

Anil Kumar Maheswari & Associates

Partner

UDIN:


मुख्य नगरपालिका अधिकारी,
नगर परिषद् सरवानिया महाराज (म.प्र.)

CA नयन जैन

M. No. 429918



AUDIT REPORT IN CONNECTION WITH ANNUAL AUDIT OF SARWANIA MAHARAJ NAGAR PARISHAD

We have examined the Receipt & Payment Account for the year ended on 31st March 2023, attached herewith, of Nagar Parishad with regards to the Audit, we have made the following observation:

- We certify that the Receipt and Payment account, books of account maintained at the office of Nagar Parishad, Sarwania Maharaj.
- The observation/ discrepancies/ inconsistencies observed in the scope of audit have been detailed out in Audit Report.
- Details regarding revenue collection against the budgeted targets and the growth attained during the year in comparison to the previous year is given in **Annexure-A**.
- We report the following observations/ suggestions in the audit report.
- Subject to above-
 - I. We have obtained on the information and explanation which, to the best of our knowledge and belief, were necessary for the purpose of the audit;
 - II. In our opinion, proper books of accounts have been kept by them above named Entity so far as it appears from the examination of the books.
 - III. In our opinion and to the best of our information and according to the explanation given to us, the said accounts, read with notes there on attached in the report gives true and fair of the Receipt & Payment Account of Nagar Parishad, Sarwania Maharaj for the year ended 31st March 2023.

Place: Sarwania Maharaj

Date: 20/01/2024

UDIN:

For: Maheshwari Kaushik &
Associates

Chartered Maheshwari & Associates
Accountants

CA Nayan Jain

(Partner)

M. NO. 429918

FRN. 022769C


मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज(म.प्र.)

NAGAR PARISHAD, SARWANIA MAHARAJ
Madhya Pradesh
Receipts and Payments for the year ended
1-Apr-2022 to 31-Mar-2023

Receipts	Amount (Rs.)		Payments	Amount (Rs.)
Opening Balance				
Cash in Hand	0.00		Indirect Expenses	8522954.00
Bank Accounts			Salaries & Wages Payable	1424.00
Indian Bank (Allahabad Bank) 7425	151000.00		Bank Charges	144976.00
AU Small Finance Bank 0691	276472.00	6779792.00	Election expenses	8503118.00
State Bank of India 0944	6291952.00		Creditors	232250.00
UCO Bank 8569	60368.00		NPS	1241416.00
FD's			Power & Fuel- Water Works	1027697.00
AU Small Finance Bank 0993/1	1000000.00	8150000.00	Power & Fuel- Street Lighting	2429933.00
UCO Bank 5346	1900000.00		Swachh sakha	9860.00
AU Small Finance Bank 7158/1	5250000.00		Power & Fuel- Covid 19 Expenses	1259147.00
Indirect Incomes			Repair & Maintenance- Infrastructure Assets	621817.00
Advertisement Fees	32400.00		Repair & Maintenance- Vehicles	840511.00
Rent from Markets	61020.00	30534324.00	Repair & Maintenance- office Equipments	119797.00
Road Cutting Charges	18475.00		Income Tax Payable	195800.00
Application Fees	53583.00		GST	113024.00
Miscellaneous Fees	412507.00		Deposit received from contractor/suppliers	2554941.00
Bhawan Rent	3300.00		Electricity Expenses Payable	42596.00
Swachta Prabhar	599643.00		Telephone Expenses Payable	23843.00
Nal Connection	30000.00		Printing & Stationery	27080.00
Vikash Shulk	120840.00		Travelling and conveyance	683047.00
Ashray nioni shulk	29100.00		Fuel, Petrol & Diesel of Own Vehicles	68000.00
Property Tax- Old Year	98479.00		Legal Fees	261031.00
Property Tax- Current Year	103197.00		Audit Fees	32985.00
Samekit Tax- Old Year	98268.00		Advertisement Expenses	155266.00
Samekit Tax- Current Year	74220.00		Publicity Expenses	174956.00
Development Tax- Old Year	37365.00		miscellaneous expenses	1552000.00
			sanchit nidhi	698081.00
			FDR	
			Own Programme Expenses	
			New FD	
				1552000.00
				31537550.00

Anil Kumar Maheswari & Associates



Partner

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मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

Abstract Sheet for reporting on Audit Paras for Financial Year 2022-23

Name of ULB - Nagar Palikha, Sarwania Mahara
Name of Auditor - Maheshwari Kaushik And Associates.

S.No	Parameter	Description	Observation	Suggestion
1	Audit of Revenue	The auditor is responsible for audit of revenue from various sources.	We have audited all the sources by applying Sample Test Check Basis from where municipality is deriving its revenue for the financial year 2022-23 and details of various sources has been reported in Receipt & Payment Account.	1) Actual Collection of Various taxes are less than the budgeted amount of taxes because of lack of manpower and robust collection methods. Hence proper staffing is required and some robust methods like collecting the tax by sending the staff directly to homes for collection of cheques or with card swiping machines to collect the tax and also penalty for late submission of such taxes, such methods should be adopted. 2) Various schemes and incentives should be introduced on regular intervals to increase the revenue collection.
		He is also responsible to check the revenue receipt from the counter files of receipt books and verify that the money received is duly deposited in respective bank account.	The Counter foils or revenue receipts of property tax, water tax and shop rent collection were made available to us for verification. As per information provided to us that the revenue/ tax collector/ officer directly deposits the amount collected with main cashier at the cash counter, who in turn this amount directly to bank account.	
		Percentage of revenue collection increases/ decreases in various heads in property tax, samekit kar, shiksha upkar, nagriya vikas upkar and other tax, compared to previous year shall be part of report.	The comparison of all the taxes with regard to yearly targets have been duly verified and is forming part of report, annexed here with Annexure-A.	
		Delay beyond 2 working days shall be immediately brought to the notice of commissioner/ cmo.	We have verified the bank statements given to us against the receipt and we found that there was no delay beyond 2 working days in depositing cash into respective bank accounts except during Bank holidays.	
		The entries in cash book shall be verified.	We have verified all the entries reported in the cash book on sample test check basis and found to be satisfactory.	3) The cash/ bill/ receipt books should be maintained by only one person. Further the receipt of daily taxes should be done by a single person rather than different individuals.
		The Auditor shall verify that the advances have been received.	As per books there were some advances received during the year.	
		The auditor shall specifically mention in the report, the revenue recovery against the quarterly and monthly targets.	The targets given to the ULB with regard to revenue recovery are yearly. As per the information provided to us the targets of full revenue recovery were not met. Also the sheet of revenue recovery as provided by the ULB does not match with the figures stated in the Receipt & Payment Account.	
		The auditor shall verify the interest income from FDRs and verify that interest income are duly and timely accounted for in cash.	Interest income is recorded in cash book on cash basis instead of accrual basis due to which correct interest income is not reflected in financial statements.	
2	Audit of Expenditure	The cases where the investment are made on lesser interest rates shall be brought to the notice of the commissioner/ cmo.	Investment (if any) are made at rate prevailing in bank.	1) On the Note sheet the CMO and the President should put their official Seal with the Signature. 2) Whenever the signature of a Witness is taken the details of witness like the name, address should be mentioned. 3) Purchase of goods/services should be from supplier registered under GST.
		The auditor is responsible for audit of expenditure under all the schemes.	We have audited the expenditures incurred by the municipality using sample test check basis during the FY 2022-23.	
		He is also responsible for checking the entries in cash book and verifying them from relevant vouchers.	The entries in cash book have been verified from relevant vouchers.	
		He should also check monthly balances of the cash book and guide the accountant to rectify errors, if any.	The monthly balances of cash book were checked and the errors were rectified.	
		He shall verify that the expenditure for a particular scheme is limited to the funds allocated for that particular scheme any over payment shall be brought to the notice of any commissioner/ cmo.	We have sample checked the fund allocation, records are properly maintained showing the funds allocated and it was observed that in some cases grant payment was made in excess of funds allocated.	4) The attendance register should be kept with a person incharge and should be daily verified and signed by the CMO/ Chief Accountant. 5) Budget head in vouchers should be properly mentioned.
		He shall also verify that the expenditure is in accordance with the guidelines, directives, acts and rules issued by government of India/ state government.	We have verified the expenditure on sample test basis and not observed any deviation.	
		During the audit financial propriety shall also be checked. All the expenditure shall be supported by financial and administrative sanctions accorded by competent authority and shall be limited to the administrative and financial limits of the sanctioning authority.	On the basis of our audit we observed that all the expenditure have been supported by financial and administrative sanctions accorded by competent authority and are limited to the administrative and financial limits of the sanctioning authority.	
		All the cases where appropriate sanction have not been obtained shall be reported and the compliance of audit observations shall be ensured during the audit and non compliance of audit paras shall be brought to the notice of Commissioner/ CMO.	During the course of audit by applying sample test check basis, we did not come across any such expenditure which has been incurred without obtaining permission from the relevant sanctioning authority.	
		The auditor shall be responsible for verification of scheme project wise utilization certificates [UC]	No Utilization certificate has been provided to verify the same.	
		The auditor shall verify that all the temporary advances have been fully recovered.	As per observations there were no temporary advances given by ULB during the period of the audit	

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

Anil Kumar Maheshwari & Associates
Partner

3	Audit of Book Keeping	The auditor is responsible for audit of all the book of account as well as stores.	We have verified the books of accounts as well as stores and our observations are mentioned in below points.	
		He shall verify that all the books of account and stores are maintained as per accounting rules applicable to urban local bodies. Any discrepancies shall be brought to the notice of commissioner/ cmo.	The books of accounts are maintained as in single entry system of accounting. Errors identified and were duly rectified.	
		The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
		The auditor shall verify that all the temporary advances have been fully recovered.	As per information and explanation given to us there were no temporary advances given by ULB during the period under audit.	
		Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were made available to us for checking by the ULB and no discrepancy were found. We have found that there were no bank accounts have been closed during the year.	
		He shall be responsible for verifying the entries in the grant register. The receipt and payments of grants shall be duly verified from the entries in the cash book.	We have verified the account so receipts and payments for the grant received and utilized during the year. Details have been mentioned in Audit of Grants and Loans. Also ULB maintains separate cash book for Sanchit Nidhi, so we also not shown the balances in Receipt & Payment Account.	
		The auditor shall verify the fixed asset from other records and discrepancies shall be brought to the notice of commissioner/ cmo.	We have verified the fixed asset register and no discrepancies have been found.	
		The auditor shall reconcile the accounts of receipt and payment especially for project fund.	The project fund has been reconciled with the receipts and payments no major irregularity found.	
4	Audit of FDR	The auditor is responsible for audit of all fixed deposit and term deposit.	We have verified the Fixed Deposits as well as Term Deposits, and we also mentioned the details of new created & matured FDR's in R&P. The FDR details are given below:- 1) AU bank 20691-1552000	1) Idle funds should be invested in Mutual funds, as they provide better returns against any other form of investment.
		It shall be ensured that proper record of FDR are maintained and all renewals are timely done.	We observed that the ULB maintains proper record of FDRs. As per the explanation provided to us the FDRs are kept on auto renewal.	
		The cases where FDR/ TDR are kept at low rate of interest than the prevailing rate shall be immediately brought to the notice of commissioner/ cmo.	The FDR/ TDR are kept on auto renewal so the latest rates of interest are not known, also as reported above the interest income are duly recorded in the books of accounts.	
5	Audit of Tender	The auditor is responsible for audit of all tenders/ bids invited by the ULB's.	We have audited tenders/ bids invited by the ULB during the FY 2022-23 by applying sample test check basis and no contravention or exceptions were noticed during the course of audit other than those which has been discussed in next points.	1) More competitive tendering processes should be implemented. 2) The limit of online tendering should be reduced so that more and more tenders are put online so as to increase the transparency. 3) The tenders should be allotted after proper checking of documents, as we stated some cases where tenders were allotted to contractors who didn't provided mandatory documents.
		He shall check whether competitive tendering procedures are followed for all bids.	We found that competitive tendering procedures are being followed by the municipality.	
		He shall verify the receipts of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period .	We did not find any error in the receipt of tender fee/ bid processing fee/ performance guarantee both during the construction and maintenance period.	
		The bank guarantees, if received in lieu of bid processing fee/ performance guarantee shall be verified from the issuing banks.	As per the information and explanation provided to us there were no Bank Guarantees received by ULB during the period of audit.	
		The conditions of BG's shall also be verified; any BG with any such condition which is against the interest of the ULB shall be verified and brought to the notice of commissioner/ CMO.		
		The cases of extension of BG's shall be brought to the notice of Commissioner/ CMO proper guidance to extend the BG's shall also be given to ULB's.		

Anil Kumar Maheswari & Associates
Partner

मुख्य नगरपालिका अधिकारी
नगर परिषद् सदस्य/निवा महासज(म.प्र.)

6	Audit of Grants and Loans	The auditor is responsible for audit of grants given by Central Government and its utilization.	We have audited various grants received from the central/ state government during the year covered under audit. Details of grant received under various head as provided to us by ULB have been attached as per Annexure-B.	1) Refer Details of Grants Released & Utilized during audit. 2) More and more assets should be created for the welfare of the people as well as for generating more revenue.
		He is responsible for audit of grants received from State Government and its utilization.		
		He shall perform audit of loans provided for physical infrastructure and its utilizations. During this audit the auditors shall specifically comment on the revenue mechanism i.e. whether the asset created out the loan has generated the desired revenue or not. He shall also comment on the possible reasons for non generation of revenue.	There were no loans availed for physical infrastructure & for any other purpose by the ULB.	
7	Incidence relating to diversion of funds	The auditors shall specifically point out any diversion of funds from capital receipts /grants /loans to revenue expenditure and from one scheme/ project to another.	On Sample Test Check basis of the records, we didn't find any diversion of fund from capital receipts/ grants/ loans to revenue expenditure and from one scheme/ project to another.	
8	Whether all the temporary advances have been fully recovered or not	The auditor shall verify advance register and see that all the advances are timely recovered according to the conditions of advances. All the cases of non recovery shall be specifically mentioned in audit report.	As per information and explanation given to us there were no advances given by ULB during the period under audit.	
9	Whether the bank reconciliation statement have been regularly prepared	Bank reconciliation statement [BRS] shall be verified from the records of ULB and the bank concerned.	The Bank reconciliation statements were made available to us for checking by the ULB and no discrepancy were found.	Bank reconciliation statement should be regularly prepared.

For: Maheshwari K. K. & Associates
Chartered Accountants
FRN: 022733C

Anil Kumar Maheshwari & Associates
Partner
CA. NAYAN JAIN
(Partner)
M.NO.: 429918
UDIN:

For: Nagar Parishad
Sarwania Maharaj

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मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

Revised Abstract sheet for the reporting on Audit Paras for Financial Year 2022-23

Annexure - A

Name of ULB - Nagar Parishad, Sarwania Maharaj
Name of Auditor - Maheshwari Kaushik And Associates.

Sr. No.	Parameters	Description							Observation in Brief	Suggestions
1 Audit of Revenue										
(1) राजस्व कर वसूली										
		Receipts in Rs.								
		Year 2021-22	Budgeted 2022-23	Year 2022-23	Budgeted % Comparison	% of Growth				
(i)	संपत्ति कर	143,579	223,425	103197	46.19	-28.13		1) Due to lack of staff the revenue is not increasing throughly.	1) Proper control should be established to recover outstanding amount .	
(ii)	समेकित कर	146,220	228360	74220	32.50	-49.24				
(iii)	विकास उपकर	47,523	41149	34847	84.68	-26.67		2) The data reveals that the budgets estimated of income are estimates on very higher side.	2) Dedicated staff specifically for this work should be assigned and camp may be organized.	
(iv)	शिक्षा उपकर	2,878	4398	2186	49.70	-24.04				
	कुल योग (A)	340,200	497,332	214,450	43.12	-36.96				
(2) गैर राजस्व वसूली										
(i)	जल कर	753,636	938400	577390	61.53	-23.39		3) Low growth has been seen in revenue collection in some taxes due to lack of irregularity & also high growth has been seen in some taxes.	3) Budgeted income should be estimated on the basis of actual past income collections.	
(ii)	स्वच्छता कर	386,726	576000	258120	44.81	-33.26				
	कुल योग (B)	1,140,362	1,514,400	835,510	55.17	-26.73			4) ULB should impose strict penalties and legal actions to improve past collections.	
	महा योग (A+B)	1,480,562	2,011,732	1,049,960	52.19	-29.08				

Annu Kaushik Maheshwari & Associates

Partner

मुख्य नगरपालिका अधिकारी
नगर परिषद् सरवानिया महाराज (म.प्र.)

Bank Reconciliation Statement
INDIAN BANK 97425

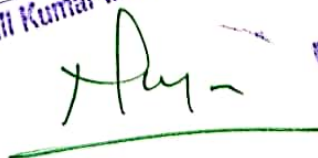
ANNEXURE-B


DATE	PARTICULARS	DR	CR
	Balance as per Book 31/03/2023	52,679.00	
	Balance as per Bank 31/03/2023		52,679.00
	Total	52,679.00	52,679.00

DATE	PARTICULARS	DR	CR
	Balance as per Book 31/03/2023	653,268.00	
	Balance as per Bank 31/03/2023		653,268.00
	Total	653,268.00	653,268.00

DATE	PARTICULARS	DR	CR
	Balance as per Book 31/03/2023	3,258,084.13	
	Balance as per Bank 31/03/2023		3,258,084.13
	Total	3,258,084.13	3,258,084.13

DATE	PARTICULARS	DR	CR
	Balance as per Book 31/03/2023	260,535.00	
	Balance as per Bank 31/03/2023		260,535.00
	Total	260,535.00	260,535.00

Anil Kumar Maheswari & Associates

Partner


मुख्य नगरपालिका अधिकारी
नगर परिषद् सरयानिया महाराज (म.प्र.)

कार्यालय नगरपालिका परिषद, सरवानिया महाराज (म.प्र.)
दिनांक 31.03.2023 की स्थिति में
वर्ष 2022-23 में प्राप्त अनुदान एवं व्यय राशि की जानकारी

Annexure-B

क्रं.	मद नाम	पूर्व वर्ष की शेष राशि	वर्ष में प्राप्त राशि	यागे	व्यय राशि	शेष राशि
1	2	3	4	5 (3+4)	6	7 (5-6)
1	चुंगी क्षति पुर्ति	-387,510	7,832,396	7,444,886	6,956,478	488,408
2	मूलभूत सुविधा	86	1,129,000	1,129,086	945,494	183,592
3	राज्यवित्त	-123,888	1,248,000	1,124,112	951,503	172,609
4	15 वित्त ग्रांट	1,968,241	4,086,000	6,054,241	5,628,190	426,051
5	सड़क मरम्मत अनुरक्षण	213,345	1,071,000	1,284,345	415,669	868,676
6	ई नगर पालिका	264,179	0	264,179	284,444	-20,265
7	मुख्यमंत्री शहरी अधोसंरचना	-397,422	4,224,000	3,826,578	3,826,578	0
8	अनुग्रह सहायता	800,000	0	800,000	0	800,000
9	मुदाक शुल्क	1,173,156	2,841,399	4,014,555	3,704,467	310,088
10	एसडीआरफ योजना	4,550,000	628,000	5,178,000	5,814,848	-636,848
11	न.पा. निर्वाचन	0	50,000	50,000	50,000	0
12	लाइली बहना योजना	0	75,000	75,000	0	75,000
13	कायाकल्प	0	3,100,000	3,100,000	0	3,100,000
	यागे	8,060,187	26,284,795	34,344,982	28,577,671	5,767,311

Anil Kumar
Partner

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मुख्य नगरपालिका अधिकारी
नगर परिषद सरवानिया महाराज (म.प्र.)